

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0846 Park City Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	719,431.77	693,756.63	0.00	25,675.14	0.00	0.00
21XX Support Services - Students	20,328.86	20,328.86	0.00	0.00	0.00	0.00
222X Educational Media Services	24,457.79	22,594.44	0.00	1,863.35	0.00	0.00
23XX Support Services - General Administration	46,889.98	38,392.71	8,031.29	465.98	0.00	0.00
24XX Support Services - School Administration	37,713.64	37,713.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	41,005.77	0.00	41,005.77	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	94,104.77	92,580.83	0.00	1,523.94	0.00	0.00
27XX Student Transportation Services	38,072.47	37,889.76	0.00	182.71	0.00	0.00
31XX Food Services	100,501.73	86,866.27	0.00	13,635.46	0.00	0.00
34XX Extracurricular - Activities	9,560.55	6,175.42	0.00	3,385.13	0.00	0.00
35XX Extracurricular - Athletics	21,752.89	18,466.99	0.00	3,285.90	0.00	0.00
<b>Totals</b>	1,153,820.22	1,054,765.55	49,037.06	50,017.61	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,153,820.22					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 49,037.06/1,054,765.55		4.65%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (4.08%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0847 Park City H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	378,558.91	367,920.22	0.00	10,638.69	0.00	0.00
21XX Support Services - Students	20,287.87	20,287.87	0.00	0.00	0.00	0.00
222X Educational Media Services	14,844.99	14,596.71	0.00	248.28	0.00	0.00
23XX Support Services - General Administration	38,155.86	29,852.31	8,224.56	78.99	0.00	0.00
24XX Support Services - School Administration	21,986.81	21,986.81	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,617.70	0.00	35,617.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,848.64	75,175.04	0.00	1,673.60	0.00	0.00
27XX Student Transportation Services	30,929.28	30,746.58	0.00	182.70	0.00	0.00
31XX Food Services	7,293.55	7,293.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,399.70	16,268.01	0.00	1,131.69	0.00	0.00
35XX Extracurricular - Athletics	46,881.52	46,050.74	0.00	830.78	0.00	0.00
<b>Totals</b>	688,804.83	630,177.84	43,842.26	14,784.73	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	688,804.83					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 43,842.26/630,177.84		6.96%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (6.23%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0848 Columbus Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,550,875.83	1,534,145.83	0.00	16,730.00	0.00	0.00
21XX Support Services - Students	62,329.82	62,329.82	0.00	0.00	0.00	0.00
222X Educational Media Services	35,471.60	35,471.60	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	20,710.01	20,710.01	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	138,868.66	138,868.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	93,570.01	0.00	81,946.26	11,623.75	0.00	0.00
26XX Operation and Maintenance of Plant Services	246,243.43	224,365.60	0.00	21,877.83	0.00	0.00
27XX Student Transportation Services	153,152.20	88,995.25	0.00	64,156.95	0.00	0.00
28XX Support Services - Central	15,008.22	0.00	15,008.22	0.00	0.00	0.00
31XX Food Services	138,048.42	138,048.42	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,838.58	2,838.58	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,230.33	17,230.33	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,090.00	0.00	XXXXXXXXXX	2,090.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,799.80	5,799.80	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>2,482,236.91</b>	<b>2,268,803.90</b>	<b>96,954.48</b>	<b>116,478.53</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0848 Columbus Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	2,482,236.91					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 96,954.48/2,268,803.90			4.27%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0849 Columbus H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	842,912.65	837,582.65	0.00	5,330.00	0.00	0.00
21XX Support Services - Students	49,829.49	49,829.49	0.00	0.00	0.00	0.00
222X Educational Media Services	79,751.13	79,751.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,373.34	8,373.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,157.27	103,157.27	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,275.46	0.00	61,400.88	3,874.58	0.00	0.00
26XX Operation and Maintenance of Plant Services	163,503.92	148,700.92	0.00	14,803.00	0.00	0.00
27XX Student Transportation Services	112,315.71	63,884.16	0.00	48,431.55	0.00	0.00
28XX Support Services - Central	16,613.91	0.00	16,613.91	0.00	0.00	0.00
31XX Food Services	3,735.92	3,735.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,285.23	22,285.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	79,918.26	79,918.26	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	1,292.00	0.00	XXXXXXXXXX	1,292.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,846.69	2,846.69	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>1,551,810.98</b>	<b>1,400,065.06</b>	<b>78,014.79</b>	<b>73,731.13</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0849 Columbus H S**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,551,810.98					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 78,014.79/1,400,065.06			5.57%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater  
0850 Reedpoint Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	373,984.07	352,863.25	0.00	21,120.82	0.00	0.00
21XX Support Services - Students	9,116.23	9,116.23	0.00	0.00	0.00	0.00
222X Educational Media Services	8,753.19	8,753.19	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,648.71	27,648.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	19,232.37	19,232.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,462.59	0.00	24,774.63	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	48,048.79	39,730.79	0.00	8,318.00	0.00	0.00
27XX Student Transportation Services	30,436.48	26,248.50	0.00	4,187.98	0.00	0.00
31XX Food Services	43,803.44	43,803.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	3,420.03	3,420.03	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,245.75	0.00	XXXXXXXXXX	5,245.75	0.00	0.00
<b>Totals</b>	599,151.65	530,816.51	24,774.63	38,872.55	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	599,151.65					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,774.63/530,816.51		4.67%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (5.28%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0851 Reedpoint H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	269,067.22	269,067.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,911.77	10,911.77	0.00	0.00	0.00	0.00
222X Educational Media Services	8,632.92	8,632.92	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	25,489.16	25,489.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	24,105.23	24,105.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,613.05	0.00	32,487.64	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	66,981.49	59,163.49	0.00	7,818.00	0.00	0.00
27XX Student Transportation Services	35,680.78	30,336.41	0.00	5,344.37	0.00	0.00
31XX Food Services	5,696.88	5,696.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,396.27	3,396.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,828.16	25,828.16	0.00	0.00	0.00	0.00
<b>Totals</b>	511,402.93	462,627.51	32,487.64	13,162.37	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	511,402.93					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 32,487.64/462,627.51		7.02%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (6.09%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater  
0852 Molt Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,214.00	31,214.00	0.00	0.00	0.00	0.00
21XX Support Services - Students	916.22	916.22	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,186.80	1,186.80	0.00	0.00	0.00	0.00
222X Educational Media Services	13,094.27	131.82	0.00	12,962.45	0.00	0.00
24XX Support Services - School Administration	4,444.78	4,444.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	657.91	0.00	657.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,673.92	9,673.92	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67.50	67.50	0.00	0.00	0.00	0.00
33XX Community Services	917.82	917.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,006.19	2,006.19	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	64,179.41	50,559.05	657.91	12,962.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	64,179.41					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 657.91/50,559.05		1.30%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater  
0853 Fishtail Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	70,283.61	69,433.61	0.00	850.00	0.00	0.00
21XX Support Services - Students	8,425.23	8,425.23	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,878.63	1,878.63	0.00	0.00	0.00	0.00
222X Educational Media Services	6,677.26	0.00	0.00	6,677.26	0.00	0.00
25XX Support Services - Business	11,878.71	0.00	11,878.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,802.35	14,802.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	23,641.00	23,641.00	0.00	0.00	0.00	0.00
31XX Food Services	12,484.38	12,484.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,960.60	2,960.60	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	153,031.77	133,625.80	11,878.71	7,527.26	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	153,031.77					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,878.71/133,625.80		8.89%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater  
0857 Nye Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,870.04	27,870.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	12,986.83	7,262.01	0.00	5,724.82	0.00	0.00
221X Improvement of Instruction Services	1,280.00	1,280.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,856.27	8,856.27	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,915.08	13,415.08	0.00	6,500.00	0.00	0.00
27XX Student Transportation Services	287.25	287.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,044.92	1,044.92	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	72,240.39	60,015.57	0.00	12,224.82	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	72,240.39					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/60,015.57		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0858 Rapelje Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	220,340.99	220,340.99	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,222.32	7,222.32	0.00	0.00	0.00	0.00
222X Educational Media Services	11,389.89	11,389.89	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,351.70	33,351.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,987.23	25,987.23	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,580.30	0.00	15,786.51	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	50,772.31	50,772.31	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,412.58	33,287.58	0.00	18,125.00	0.00	0.00
31XX Food Services	38,532.60	38,532.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,054.06	1,054.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	2,616.79	2,616.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	638.51	638.51	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	462,899.28	425,193.98	15,786.51	18,125.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	462,899.28					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 15,786.51/425,193.98		3.71%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0859 Rapelje H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	231,120.93	231,120.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,593.34	3,593.34	0.00	0.00	0.00	0.00
222X Educational Media Services	11,895.56	11,895.56	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	31,803.72	31,803.72	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	26,316.89	26,316.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,153.38	0.00	16,359.59	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	65,814.35	65,814.35	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,691.12	30,566.12	0.00	18,125.00	0.00	0.00
31XX Food Services	9,278.34	9,278.34	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	6,505.86	6,505.86	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,942.30	23,942.30	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	425.67	425.67	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	479,541.46	441,263.08	16,359.59	18,125.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	479,541.46					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 16,359.59/441,263.08		3.71%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0861 Absarokee Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	873,116.54	871,765.29	620.91	730.34	0.00	0.00
221X Improvement of Instruction Services	64,597.36	64,597.36	0.00	0.00	0.00	0.00
222X Educational Media Services	679.95	679.95	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	93,969.02	93,969.02	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	85,488.66	85,488.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	27,362.84	0.00	27,362.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,352.63	135,352.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	46,223.12	45,160.88	0.00	1,062.24	0.00	0.00
31XX Food Services	83,258.07	83,258.07	0.00	0.00	0.00	0.00
33XX Community Services	7,993.33	7,993.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	136.75	136.75	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	16,704.10	16,704.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	91,579.64	0.00	XXXXXXXXXX	91,579.64	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,418.69	3,418.69	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	704.29	704.29	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>1,530,584.99</b>	<b>1,409,229.02</b>	<b>27,983.75</b>	<b>93,372.22</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0861 Absarokee Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXXXX					
<b>Adjusted Totals</b>	1,530,584.99					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 27,983.75/1,409,229.02			1.99%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.44%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**48 Stillwater**  
**0862 Absarokee H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	720,179.05	717,451.57	0.00	2,727.48	0.00	0.00
221X Improvement of Instruction Services	40,986.68	40,986.68	0.00	0.00	0.00	0.00
222X Educational Media Services	6,838.82	6,838.82	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	65,520.22	65,520.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	63,027.85	63,027.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,783.63	0.00	27,341.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	139,792.18	139,755.40	36.78	0.00	0.00	0.00
27XX Student Transportation Services	58,513.65	57,451.42	0.00	1,062.23	0.00	0.00
31XX Food Services	14,390.68	14,390.68	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,030.83	13,030.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,855.77	60,855.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,296.32	4,296.32	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,216,215.68	1,183,605.56	27,378.61	3,789.71	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,216,215.68					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 27,378.61/1,183,605.56		2.31%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (3.02%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.